



3014 (02-09-04)

ANNUAL REPORT

OF

Name: BANGOR MUNICIPAL UTILITY

Principal Office: 106 15TH AVENUE, NORTH
P.O. BOX 130
BANGOR, WI 54614-0130

For the Year Ended: DECEMBER 31, 2001

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

PSCW Annual Report: MCF

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BANGOR MUNICIPAL UTILITY**Utility Address:** 106 15TH AVENUE, NORTH

P.O. BOX 130

BANGOR, WI 54614-0130

When was utility organized? 6/1/1933**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR CECIL R ROLFE**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**

106 15TH AVENUE. NORTH

P.O. BOX 130

BANGOR, WI 54614-0130

Telephone: (608) 486 - 2151**Fax Number:** (608) 486 - 2800**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: LAURA GEURINK**Title:** ACCOUNTANT**Office Address:** VIRCHOW, KRAUSE & CO, LLP

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622 EXT 2232**Fax Number:** (608) 249 - 8532**E-mail Address:** lgeurink@virchowkrause.com

President, chairman, or head of utility commission/board or committee:

Name: GARY ALTHOFF**Title:** PRESIDENT**Office Address:**

106 15TH AVENUE, NORTH

P.O. BOX 130

BANGOR, WI 54614-0130

Telephone: (608) 486 - 2151**Fax Number:** (608) 486 - 2800**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: TOM UNKE**Title:** PARTNER**Office Address:** VIRCHOW, KRAUSE & CO, LLP

TEN TERRACE CT

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622 EXT 2394**Fax Number:** (608) 249 - 8532**E-mail Address:** tunke@virchowkrause.com**Date of most recent audit report:** 1/15/2002**Period covered by most recent audit:** YEAR ENDED 12/31/01

Names and titles of utility management including manager or superintendent:

Name: MR CECIL R ROLFE**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**

106 15TH AVENUE, NORTH

P.O. BOX 130

BANGOR, WI 54614-0130

Telephone: (608) 486 - 2151**Fax Number:** (608) 486 - 2800**E-mail Address:**

Name of utility commission/committee: BANGOR VILLAGE BOARD

Names of members of utility commission/committee:

GARY ALTHOFF, VILLAGE PRESIDENT

MICK CULLEN

ROBIN GJERTSEN

BRIAN KAPANKE

MARY SCHMIDT

SHIRLEY SCHWARZE

JACK TORGERUD

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,268,997	2,220,949	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,989,459	1,840,949	2
Depreciation Expense (403)	184,178	179,460	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	109,357	92,969	5
Total Operating Expenses	2,282,994	2,113,378	
Net Operating Income	(13,997)	107,571	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(13,997)	107,571	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	39,874	36,710	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	39,874	36,710	
Total Income	25,877	144,281	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	25,877	144,281	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	62,769	78,351	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	62,769	78,351	
Net Income	(36,892)	65,930	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,717,014	1,651,084	20
Balance Transferred from Income (433)	(36,892)	65,930	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	605	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,679,517	1,717,014	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	39,874	5
Total (Acct. 419):	39,874	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
WRITE OFF BAD DEBT EXPENSE	605	10
Total (Acct. 435)--Debit:	605	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	100,645	2,168,352	0	0	2,268,997	1
Less: interdepartmental sales	0	7,471	0	0	7,471	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained		2,476			2,476	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	100,645	2,158,405	0	0	2,259,050	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	34,314		34,314	1
Electric operating expenses	210,285		210,285	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses	21,525		21,525	7
Water utility plant accounts			0	8
Electric utility plant accounts	25,163		25,163	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts	28,093		28,093	19
Total Payroll	319,380	0	319,380	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,632,452	5,477,636	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,048,093	2,830,480	2
Net Utility Plant	2,584,359	2,647,156	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	31,192	29,418	7
Total Other Property and Investments	31,192	29,418	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	706,728	668,617	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	225,460	275,712	11
Other Accounts Receivable (143)	10,947	9,744	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	5,790	8,266	13
Receivables from Municipality (145)	41,845	87,912	14
Materials and Supplies (150)	109,268	90,381	15
Prepayments (165)	45,236	46,818	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,133,694	1,170,918	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	3,749,245	3,847,492	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	40,346	40,346	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,679,517	1,717,014	23
Total Proprietary Capital	1,719,863	1,757,360	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	1,138,204	1,207,950	26
Total Long-Term Debt	1,138,204	1,207,950	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	131,627	199,941	28
Payables to Municipality (233)	12,541	12,541	29
Customer Deposits (235)	452	452	30
Taxes Accrued (236)	38,508	37,773	31
Interest Accrued (237)	2,540	2,695	32
Other Current and Accrued Liabilities (238)	36,703	24,522	33
Total Current and Accrued Liabilities	222,371	277,924	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	4,039	0	36
Total Deferred Credits	4,039	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	664,768	604,258	41
Total Liabilities and Other Credits	3,749,245	3,847,492	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	625,067	0	0	5,007,385	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	625,067	0	0	5,007,385	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	306,810	0	0	2,741,283	10
Total Accumulated Provision	306,810	0	0	2,741,283	
Net Utility Plant	318,257	0	0	2,266,102	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	295,217	2,535,263			2,830,480	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	12,034	172,144			184,178	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,199				1,199	6
Accruals charged other						7
accounts (specify):						8
Transportation Clearing		59,645			59,645	9
Salvage		678			678	10
Other credits (specify):						11
					0	12
Total credits	13,233	232,467	0	0	245,700	13
Debits during year						14
Book cost of plant retired	1,640	23,572			25,212	15
Cost of removal		2,875			2,875	16
Other debits (specify):						17
					0	18
Total debits	1,640	26,447	0	0	28,087	19
Balance End of Year	306,810	2,741,283	0	0	3,048,093	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	8,266	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers	2,476	5
Accounts written off during the year: Others		6
Total accounts written off	2,476	
Balance end of year	5,790	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			101,131		101,131	82,244	2
Total Electric Utility					101,131	82,244	

Account	Total End of Year	Amount Prior Year	
Electric utility total	101,131	82,244	1
Water utility	8,137	8,137	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	109,268	90,381	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	40,346	1
Changes during year (explain):		2
Balance end of year	40,346	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
Promissory note	04/26/1997	04/26/2016	6.00%	661,372	1
1997 Revenue note	03/01/1997	04/26/2016	6.00%	476,832	2
Total for Account 224				<u>1,138,204</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	37,773	1
Accruals:		
Charged water department expense	12,237	2
Charged electric department expense	97,118	3
Charged sewer department expense	375	4
Other (explain):		
NONE		5
Total Accruals and other credits	109,730	
Taxes paid during year:		
County, state and local taxes	40,699	6
Social Security taxes	18,701	7
PSC Remainder Assessment	2,777	8
Other (explain):		
gross receipts tax	46,818	9
Total payments and other debits	108,995	
Balance end of year	38,508	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
1996 PROMISSORY NOTE	1,124	26,230	26,290	1,064	3
1997 REVENUE NOTE	1,571	36,539	36,634	1,476	4
Subtotal	2,695	62,769	62,924	2,540	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	2,695	62,769	62,924	2,540	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	279,793	324,465	0	0	0	604,258	1
Add credits during year:							
For Services		119,296				119,296	2
For Mains						0	3
Other (specify):							
CONVER OH TO UNDERGROUND LINE		5,960				5,960	4
Deduct charges (specify):							
NONE						0	5
RECLASSIFY PRIOR YEAR ADDITIONS	64,746					64,746	6
Balance End of Year	215,047	449,721	0	0	0	664,768	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
SPECIAL ACCOUNT	31,192	3
Total (Acct. 125):	31,192	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	7,095	5
Electric	218,365	6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	225,460	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
RECEIVABLE FROM COULEE REGION FOR PROJECT - CHANGING FROM OVERHEAD T	5,961	11
MISCELLANEOUS	4,986	12
Total (Acct. 143):	10,947	
Receivables from Municipality (145):		
RECEIVABLE FROM SEWER	40,988	13
RECEIVABLE FROM MUNICIPALITY	857	14
Total (Acct. 145):	41,845	
Prepayments (165):		
PREPAID TAXES	45,236	15
Total (Acct. 165):	45,236	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		17
Total (Acct. 183):	0	
Payables to Municipality (233):		
PAYABLE TO MUNICIPALITY	12,541	18
Total (Acct. 233):	12,541	
Other Deferred Credits (253):		
PUBLIC BENEFITS	4,039	19
Total (Acct. 253):	4,039	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	604,080	4,950,964	0	0	5,555,044	1
Materials and Supplies	8,137	91,687	0	0	99,824	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	301,013	2,638,273	0	0	2,939,286	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	247,420	387,093	0	0	634,513	6
Other (specify):					0	7
Average Net Rate Base	63,784	2,017,285	0	0	2,081,069	
Net Operating Income	6,665	(20,662)	0	0	(13,997)	8
Net Operating Income as a percent of						
Average Net Rate Base	10.45%	-1.02%	N/A	N/A	-0.67%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	40,346	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,698,265	3
Other (Specify):		4
Total Average Proprietary Capital	1,738,611	
Net Income		
Net Income	(36,892)	5
Percent Return on Proprietary Capital	-2.12%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

reponse received by email 11/21/02:

This is in response to the letter dated November 7, 2002 regarding the 2001 Analytical Review of the Bangor Municipal Utility #0350.

1. The \$12,541 on page F-19 in Account 233 is the insurance costs the utility owes the village.
2. Pumping Expenses on page W-5 decreased because a large maintenance project was completed in 2000.
3. The contribution of the 6 services will be recorded during the 2002 audit amounting to \$3,600.
4. As written on the note on page W-19, the utility has a replacement program for meters, rather than just testing them on a periodic basis. (Was replacing less than 10% - ele)
5. The increase in Distribution Expenses on page E-3 relates to a large line maintenance project in 2001.

Please call with any questions you may have. I can be reached at 608-240-2322 or lgeurink@virchowkrause.com.

November 7, 2002

Mr. Cecil R. Rolfe, Director of Public Works
Bangor Municipal Utility
P.O. Box 130
106 15th Avenue North
Bangor, WI 54614-0130

2001 Analytical Review DWCCA-350-ELE

Dear Mr. Rolfe:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. On page F-19, \$12,541 is reported in Account 233 described as payables to municipality. Please provide more detail such as a short list. Please note for the future that the headnote to this schedule requests items greater than \$5,000 be described fully using other than the account title.
2. On page W-5, Pumping Expenses decreased over 25 percent and \$5,000 without explanation. Please furnish a short explanation for this decrease.
3. On W-16, a schedule footnote indicates services were financed by customers. However, on page F-18, Account 271, there are no customer contributions reported for services. In addition, on page W-8, only \$84 is reported in Account 345, Services, and the footnote indicates that is for repairs. In our 2000 review letter dated October 9, 2001, we also questioned why three service units were added that year and no corresponding dollars added to Account 345. Please explain why no dollars have been added

FINANCIAL SECTION FOOTNOTES

to Account 345 in 2000 and 2001 for these six services and why contributions are not reported in Account 271 in 2001.

4. No meters have been tested since 1997. Please make every effort to ensure that meter testing stays in compliance with chapter 185.76, Wisconsin Administrative Code.

5. On page E-3, Distribution Expenses increased over 25 percent and \$5,000 from the previous year. Please furnish an explanation.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	99,524	1
Total Sales of Water	99,524	
Other Operating Revenues		
Forfeited Discounts (470)	187	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	934	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	1,121	
Total Operating Revenues	100,645	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	16,328	9
Water Treatment Expenses (630-635)	583	10
Transmission and Distribution Expenses (640-655)	12,806	11
Customer Accounts Expenses (901-904)	3,205	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	36,787	14
Total Operation and Maintenance Expenses	69,709	
Other Operating Expenses		
Depreciation Expense (403)	12,034	15
Amortization Expense (404-407)		16
Taxes (408)	12,237	17
Total Other Operating Expenses	24,271	
Total Operating Expenses	93,980	
NET OPERATING INCOME	6,665	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	443	26,535	52,809	4
Commercial	75	7,608	13,261	5
Industrial				6
Total Metered Sales to General Customers (461)	518	34,143	66,070	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		27,966	8
Other Sales to Public Authorities (464)	12	3,961	5,488	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	531	38,104	99,524	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	27,966	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	27,966	
Forfeited Discounts (470):		
Customer late payment charges	187	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	187	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	934	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	934	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Labor (620)	6,609	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	7,471	7
Operation Supplies and Expenses (623)	2,024	8
Maintenance of Pumping Plant (625)	224	9
Total Pumping Expenses	16,328	
WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	583	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	583	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	6,827	14
Operation Supplies and Expenses (641)	859	15
Maintenance of Distribution Reservoirs and Standpipes (650)	84	16
Maintenance of Mains (651)	2,200	17
Maintenance of Services (652)	1,578	18
Maintenance of Meters (653)	221	19
Maintenance of Hydrants (654)	1,037	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	12,806	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	368	22
Accounting and Collecting Labor (902)	2,837	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	3,205	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	1,387	27
Office Supplies and Expenses (921)	2,845	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	6,616	30
Property Insurance (924)	1,097	31
Injuries and Damages (925)	3,313	32
Employee Pensions and Benefits (926)	17,385	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	4,144	35
Transportation Expenses (933)		36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	36,787	
Total Operation and Maintenance Expenses	69,709	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		9,953	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		375	2
Net property tax equivalent		9,578	
Social Security		2,104	3
PSC Remainder Assessment		555	4
Other (specify): NONE			5
Total tax expense		12,237	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			La Crosse				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.257298				3
County tax rate	mills		5.407811				4
Local tax rate	mills		6.050280				5
School tax rate	mills		13.461324				6
Voc. school tax rate	mills		3.095564				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.272277				10
Less: state credit	mills		2.212532				11
Net tax rate	mills		26.059745				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.050280				14
Combined School Tax Rate	mills		16.556888				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.607168				17
Total Tax Rate	mills		28.272277				18
Ratio of Local and School Tax to Total	dec.		0.799623				19
Total tax net of state credit	mills		26.059745				20
Net Local and School Tax Rate	mills		20.837976				21
Utility Plant, Jan. 1	\$	583,093	583,093				22
Materials & Supplies	\$	8,137	8,137				23
Subtotal	\$	591,230	591,230				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	591,230	591,230				26
Assessment Ratio	dec.		0.777300				27
Assessed Value	\$	459,563	459,563				28
Net Local & School Rate	mills		20.837976				29
Tax Equiv. Computed for Current Year	\$	9,576	9,576				30
Tax Equivalent per 1994 PSC Report	\$	9,953					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	9,953					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	185		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	10,011	39,125	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	10,196	39,125	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	10,529		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	40,704		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	535		20
Total Pumping Plant	51,768	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	44,639		23
Total Water Treatment Plant	44,639	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			185	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			49,136	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	49,321	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			10,529	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			40,704	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			535	20
Total Pumping Plant	0	0	51,768	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			44,639	23
Total Water Treatment Plant	0	0	44,639	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	41,095		26
Transmission and Distribution Mains (343)	282,092		27
Fire Mains (344)	1,590		28
Services (345)	67,040	84	29
Meters (346)	46,325	4,365	30
Hydrants (348)	33,897	40	31
Other Transmission and Distribution Plant (349)	548		32
Total Transmission and Distribution Plant	472,587	4,489	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	2,345		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	1,558		44
Other Tangible Property (399)	0		45
Total General Plant	3,903	0	
Total utility plant in service directly assignable	583,093	43,614	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	583,093	43,614	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			41,095 26
Transmission and Distribution Mains (343)			282,092 27
Fire Mains (344)			1,590 28
Services (345)			67,124 29
Meters (346)	1,640		49,050 30
Hydrants (348)			33,937 31
Other Transmission and Distribution Plant (349)			548 32
Total Transmission and Distribution Plant	1,640	0	475,436
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			2,345 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			1,558 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	3,903
Total utility plant in service directly assignable	1,640	0	625,067
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	1,640	0	625,067

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,500	3,500	1
February			2,949	2,949	2
March			3,542	3,542	3
April			3,650	3,650	4
May			4,232	4,232	5
June			3,395	3,395	6
July			5,000	5,000	7
August			4,235	4,235	8
September			3,098	3,098	9
October			3,341	3,341	10
November			3,210	3,210	11
December			3,209	3,209	12
Total annual pumpage	0	0	43,361	43,361	
Less: Water sold				38,104	13
Volume pumped but not sold				5,257	14
Volume sold as a percent of volume pumped				88%	15
Volume used for water production, water quality and system maintenance				293	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				293	19
Volume pumped but unaccounted for				4,964	20
Percent of water lost				11%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				338	23
Date of maximum: 7/9/2001					24
Cause of maximum:					25
Flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				59	26
Date of minimum: 4/24/2001					27
Total KWH used for pumping for the year				101,998	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
17TH AVENUE NORTH	#1	143	14	432,000	Yes	1
PARK DRIVE	#2	172	16	389,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2		1
Location	17TH AVENUE NORTH	PARK DRIVE		2
Purpose	P	S		3
Destination	D	D		4
Pump Manufacturer	LAYNE	LAYNE		5
Year Installed	1950	1950		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	380	350		8
Pump Motor or Standby Engine Mfr	AC FAIRBANKS MORSE	AC FAIRBANKS MORSE		9
Year Installed	1950	1950		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	30	30		12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	S		5
Year constructed	1968		6
Primary material (earthen, steel, concrete, other)	STEEL		7
Elevation difference in feet			8
(See Headnote 3.)	175		9
Total capacity in gallons (actual)	18,400		10
WATER TREATMENT PLANT			11
Disinfection, type of equipment			12
(gas, liquid, powder, other)	OTHER		13
Points of application			14
(wellhouse, central facilities, booster station, other)	WELLHOUSE		15
Filters, type (gravity, pressure, other, none)	NONE		16
Rated capacity of filter plant			17
(m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	30.0000		18
Is a corrosion control chemical used (yes, no)?	N		19
Is water fluoridated (yes, no)?	N		20
			21
			22
			23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	680	0	0	0	680
M	D	4.000	5,182	0	0	0	5,182
M	D	6.000	17,436	0	0	0	17,436
P	D	6.000	6,375	0	0	0	6,375
M	D	8.000	7,061	0	0	0	7,061
Total Within Municipality			36,734	0	0	0	36,734
Total Utility			36,734	0	0	0	36,734

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	0.750	37	0	0	0	37		1
M	0.750	379	3	0	0	382		2
P	1.000	2	0	0	0	2		3
M	1.000	15	0	0	0	15		4
M	1.500	4	0	0	0	4		5
M	2.000	1	0	0	0	1		6
P	2.000	1	0	0	0	1		7
M	3.000	2	0	0	0	2		8
M	4.000	1	0	0	0	1		9
Total Utility		442	3	0	0	445	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	527	24	31	0	520	0	1
1.000	19	0	1	0	18	0	2
1.500	4	0	0	0	4	0	3
2.000	3	0	0	0	3	0	4
2.500	0	0	0	0	0	0	5
3.000	3	0	0	0	3	0	6
4.000	1	0	0	0	1	0	7
Total:	557	24	32	0	549	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	445	55	0	4	0	16	520	1
1.000	0	16	0	1	0	1	18	2
1.500	0	3	0	1	0	0	4	3
2.000	0	0	0	3	0	0	3	4
2.500	0	0	0	0	0	0	0	5
3.000	0	0	0	1	0	2	3	6
4.000	0	0	0	1	0	0	1	7
Total:	445	74	0	11	0	19	549	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	58				58	2
Total Fire Hydrants	58	0	0	0	58	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	58
Number of distribution system valves end of year:	138
Number of distribution valves operated during year:	138

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

A/C 345 and 348- A small amount of labor was capitalized in these accounts in relation to repairs to plant.

Water Services (Page W-16)

Additions to this account were financed by customers.

Meters (Page W-17)

Meters are on a replacement schedule where they are replaced periodically as opposed to being tested on a rotating basis.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	2,159,243	1
Total Sales of Electricity	2,159,243	
Other Operating Revenues		
Forfeited Discounts (450)	5,088	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	3,317	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	704	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	9,109	
Total Operating Revenues	2,168,352	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	1,440,540	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	216,408	11
Customer Accounts Expenses (901-904)	39,561	12
Sales Expenses (910)	17,860	13
Administrative and General Expenses (920-935)	205,381	14
Total Operation and Maintenance Expenses	1,919,750	
Other Expenses		
Depreciation Expense (403)	172,144	15
Amortization Expense (404-407)		16
Taxes (408)	97,120	17
Total Other Expenses	269,264	
Total Operating Expenses	2,189,014	
NET OPERATING INCOME	(20,662)	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	5,088	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	5,088	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENT FROM ELECTRIC PROPERTY	3,317	5
Total Rent from Electric Property (454)	3,317	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
MISCELLANEOUS	704	7
Total Other Electric Revenues (456)	704	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	1,440,540	15
Other Expenses (546)		16
Total Other Power Supply Expenses	1,440,540	
Total Power Production Expenses	1,440,540	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	<u>0</u>	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	14,972	20
Line and Station Labor (561)	4,844	21
Line and Station Supplies and Expenses (562)		22
Street Lighting and Signal System Expenses (565)	4,950	23
Meter Expenses (566)	3,934	24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)	6,368	26
Maintenance of Structures and Equipment (571)		27
Maintenance of Lines (572)	174,679	28
Maintenance of Line Transformers (573)	5,173	29
Maintenance of Street Lighting and Signal Systems (574)	934	30
Maintenance of Meters (575)		31
Maintenance of Miscellaneous Distribution Plant (576)	554	32
Total Distribution Expenses	<u>216,408</u>	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	16,206	33
Accounting and Collecting Labor (902)	23,355	34
Supplies and Expenses (903)		35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	<u>39,561</u>	
SALES EXPENSES		
Sales Expenses (910)	17,860	37
Total Sales Expenses	<u>17,860</u>	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	12,862	38
Office Supplies and Expenses (921)	23,149	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	35,099	41
Property Insurance (924)	4,221	42
Injuries and Damages (925)	4,627	43
Employee Pensions and Benefits (926)	103,585	44
Regulatory Commission Expenses (928)	250	45
Miscellaneous General Expenses (930)	12,396	46
Transportation Expenses (933)	3,080	47
Maintenance of General Plant (935)	6,112	48
Total Administrative and General Expenses	205,381	
Total Operation and Maintenance Expenses	1,919,750	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		31,481	1
Social Security		16,599	2
Wisconsin Gross Receipts Tax		46,818	3
PSC Remainder Assessment		2,222	4
Other (specify): NONE			5
Total tax expense		97,120	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			La Crosse				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.257298				3
County tax rate	mills		5.407811				4
Local tax rate	mills		6.050280				5
School tax rate	mills		13.461324				6
Voc. school tax rate	mills		3.095564				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.272277				10
Less: state credit	mills		2.212532				11
Net tax rate	mills		26.059745				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.050280				14
Combined School Tax Rate	mills		16.556888				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.607168				17
Total Tax Rate	mills		28.272277				18
Ratio of Local and School Tax to Total	dec.		0.799623				19
Total tax net of state credit	mills		26.059745				20
Net Local and School Tax Rate	mills		20.837976				21
Utility Plant, Jan. 1	\$	4,894,543	4,894,543				22
Materials & Supplies	\$	82,244	82,244				23
Subtotal	\$	4,976,787	4,976,787				24
Less: Plant Outside Limits	\$	3,033,171	3,033,171				25
Taxable Assets	\$	1,943,616	1,943,616				26
Assessment Ratio	dec.		0.777300				27
Assessed Value	\$	1,510,773	1,510,773				28
Net Local & School Rate	mills		20.837976				29
Tax Equiv. Computed for Current Year	\$	31,481	31,481				30
Tax Equivalent per 1994 PSC Report	\$	22,702					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	31,481					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	0	0
TRANSMISSION PLANT		
Land and Land Rights (350)	100	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			100 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	100	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	3,227		34
Structures and Improvements (361)	0		35
Station Equipment (362)	130,274		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	1,040,006	8,146	38
Overhead Conductors and Devices (365)	871,312	11,490	39
Underground Conduit (366)	3,449	297	40
Underground Conductors and Devices (367)	899,758	45,642	41
Line Transformers (368)	651,213	22,464	42
Services (369)	299,944	6,290	43
Meters (370)	100,251	3,056	44
Installations on Customers' Premises (371)	86,561		45
Leased Property on Customers' Premises (372)	959	1,470	46
Street Lighting and Signal Systems (373)	49,913	190	47
Total Distribution Plant	4,136,867	99,045	
GENERAL PLANT			
Land and Land Rights (389)	494		48
Structures and Improvements (390)	168,818		49
Office Furniture and Equipment (391)	57,942		50
Computer Equipment (391.1)	85,998	9,023	51
Transportation Equipment (392)	336,232	22,805	52
Stores Equipment (393)	557		53
Tools, Shop and Garage Equipment (394)	38,434	4,060	54
Laboratory Equipment (395)	12,128		55
Power Operated Equipment (396)	38,774		56
Communication Equipment (397)	18,199	1,481	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	100
DISTRIBUTION PLANT			
Land and Land Rights (360)			3,227 34
Structures and Improvements (361)			0 35
Station Equipment (362)			130,274 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	6,278		1,041,874 38
Overhead Conductors and Devices (365)	16,556		866,246 39
Underground Conduit (366)			3,746 40
Underground Conductors and Devices (367)			945,400 41
Line Transformers (368)			673,677 42
Services (369)			306,234 43
Meters (370)	298		103,009 44
Installations on Customers' Premises (371)			86,561 45
Leased Property on Customers' Premises (372)			2,429 46
Street Lighting and Signal Systems (373)			50,103 47
Total Distribution Plant	23,132	0	4,212,780
GENERAL PLANT			
Land and Land Rights (389)			494 48
Structures and Improvements (390)			168,818 49
Office Furniture and Equipment (391)			57,942 50
Computer Equipment (391.1)	440		94,581 51
Transportation Equipment (392)			359,037 52
Stores Equipment (393)			557 53
Tools, Shop and Garage Equipment (394)			42,494 54
Laboratory Equipment (395)			12,128 55
Power Operated Equipment (396)			38,774 56
Communication Equipment (397)			19,680 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
GENERAL PLANT		
Miscellaneous Equipment (398)	0	58
Other Tangible Property (399)	0	59
Total General Plant	757,576	37,369
Total utility plant in service directly assignable	4,894,543	136,414
<u>Common Utility Plant Allocated to Electric Department</u>	0	60
 Total utility plant in service	 4,894,543	 136,414

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	440	0	794,505
Total utility plant in service directly assignable	23,572	0	5,007,385
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	23,572	0	5,007,385

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	0.10	28.53	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)	2.18	221.28	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. **Farm Customer:** Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A **farm** is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	1	2
Nonfarm Customers	10	3
Total	11	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	285	7
Nonfarm	512	8
Total	797	9
Customers served at other than rural rates:		10
Farm	0	11
Nonfarm	67	12
Total	67	13
Total customers on rural lines at end of year	864	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	6,636	Thursday	12/21/2000	19:00	3,190
February	02	6,268	Friday	02/02/2001	08:00	3,146
March	03	6,070	Wednesday	02/21/2001	08:00	2,700
April	04	5,569	Monday	03/26/2001	20:00	2,726
May	05	5,322	Tuesday	05/15/2001	20:00	2,393
June	06	5,519	Monday	06/11/2001	20:00	2,532
July	07	6,402	Monday	07/09/2001	19:00	2,716
August	08	7,050	Wednesday	08/08/2001	19:00	2,932
September	09	5,756	Sunday	09/23/2001	20:00	2,552
October	10	5,428	Tuesday	10/16/2001	20:00	2,379
November	11	5,566	Monday	11/19/2001	19:00	2,700
December	12	6,033	Monday	12/17/2001	19:00	2,807
Total		71,619				32,773

System Name Bangor Municipal Utility

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
60 minutes integrated	EXCEL ENERGY

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		0	7
Purchases		32,773	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		32,773	15
Disposition of Energy			
Sales to Ultimate Consumers (including interdepartmental sales)		30,845	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		0	23
Total Sold and Used		30,845	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		1,928	27
Total Energy Losses		1,928	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		5.8829%	29
Total Disposition of Energy		32,773	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	1,119	10,121	1
Total Sales for Residential Sales		1,119	10,121	
Commercial & Industrial				
COMMERCIAL & INDUSTRIAL	CP-1	10	3,062	2
INDUSTRIAL	CP-2	3	8,960	3
COMMERCIAL	GS-1	438	8,541	4
Total Sales for Commercial & Industrial		451	20,563	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	13	161	5
Total Sales for Public Street & Highway Lighting		13	161	
Sales for Resale				
NONE				6
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,583	30,845	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		756,801	42,390	799,191	1
0	0	756,801	42,390	799,191	
7,606		195,829	11,163	206,992	2
6,359	20,731	420,339	29,097	449,436	3
		641,182	33,692	674,874	4
13,965	20,731	1,257,350	73,952	1,331,302	
		28,148	602	28,750	5
0	0	28,148	602	28,750	
				0	6
0	0	0	0	0	
13,965	20,731	2,042,299	116,944	2,159,243	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars	(b)	(c)	
(a)			
Name of Vendor	EXCEL ENERGY		1
Point of Delivery	Substation		2
Type of Power Purchased (firm, dump, etc.)	Firm		3
Voltage at Which Delivered	12.470		4
Point of Metering			5
Total of 12 Monthly Maximum Demands -- kW	83,472		6
Average load factor	53.7806%		7
Total Cost of Purchased Power	1,440,540		8
Average cost per kWh	0.0440		9
On-Peak Hours (if applicable)			10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January	1,223	1,966	12
February	1,296	1,849	13
March	1,129	1,572	14
April	1,139	1,587	15
May	957	1,435	16
June	1,099	1,433	17
July	1,201	1,515	18
August	1,257	1,674	19
September	1,128	1,424	20
October	1,012	1,367	21
November	1,161	1,540	22
December	1,180	1,627	23
Total kWh (000)	13,782	18,989	24
			25
			26
			27
	(d)	(e)	28
Name of Vendor			29
Point of Delivery			30
Voltage at Which Delivered			31
Point of Metering			32
Type of Power Purchased (firm, dump, etc.)			33
Total of 12 Monthly Maximum Demands -- kW			34
Average load factor			35
Total Cost of Purchased Power			36
Average cost per kWh			37
On-Peak Hours (if applicable)			38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January			40
February			41
March			42
April			43
May			44
June			45
July			46
August			47
September			48
October			49
November			50
December			51
Total kWh (000)			52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
----------------------------------	----------------------------	----------------------------	----------------------------	----------------------------

NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							1
Total							<u><u>0</u></u>

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						1
Total						<u><u>0</u></u>

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars	Utility Designation				
(a)	(b)	(c)	(d)	(e)	(f)

NONE

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,635	1,089	32,229	1
Acquired during year	26	54	1,012	2
Total	1,661	1,143	33,241	3
Retired during year	13	4	538	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,648	1,139	32,703	6
Number end of year accounted for as follows:				7
In customers' use	1,602	1,124	22,503	8
In utility's use	3	9	360	9
Inactive transformers on system		6	238	10
Locked meters on customers' premises				11
In stock	43		9,602	12
Total end of year	1,648	1,139	32,703	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	122	98,088	1
Total		122	98,088	
Ornamental				
Mercury Vapor	175	34	14,438	2
Other	200	27	8,460	3
Total		61	22,898	
Other				
NONE				4
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

NONE